



# राजपत्र, हिमाचल प्रदेश

(अमान्यागण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, 26 मार्च, 1971/5 चंद्र, 1893

## GOVERNMENT OF HIMACHAL PRADESH

### EXCISE AND TAXATION DEPARTMENT NOTIFICATION

*Simla-2, the 22nd March, 1971*

No. 21-270-E&T.—In exercise of the powers conferred upon him under section 13 of the Himachal Pradesh Tolls Act, 1969 (Act No. 13 of 1970) the Governor, Himachal Pradesh, is pleased to make the following rules for carrying out the purposes of the Act:—

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Toll Tax Rules, 1971.

(2) They shall come into force from such date as the State Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context—

(a) "the Act" means the Himachal Pradesh Tolls Act, 1969;

- (b) "Toll Gates" or "Toll Stations" means the place or places established for interception of traffic for the collection of the tax;
- (c) "Tolls Collector" means any Excise and Taxation Officer or Assistant Excise and Taxation Officer at Tolls Gate or Taxation Inspector holding charge of Stations;
- (d) "form" means a form appended to these rules;
- (e) "Treasury" means a treasury or sub-treasury of the Government of Himachal Pradesh or a State Bank of India;
- (f) "section" means the section of the Act;
- (g) "month" means the calendar month.

3. *Superintendence and Control of the Administration under the Act.*—(1) Subject to the control of Government and unless Government shall by notification otherwise direct, the Excise and Taxation Commissioner shall superintend the administration and the collection of tax leviable under the Act.

(2) Subject to the general control and superintendence of the Excise and Taxation Commissioner, the Deputy Excise and Taxation Commissioner shall control all other officers empowered under the Act.

(3) The Toll Collector and other persons employed for the collection of toll at Toll Gate or Station are charged with the duty of carrying out the provisions of the Act subject to the control and directions of the Deputy Excise and Taxation Commissioner.

4. *Realisation of Tax*—It shall be the duty of the driver or person in charge of the vehicle to stop the vehicle at the Toll Gate or Station for such reasonable time as may be necessary for the realisation of tolls.

5. No vehicle shall pass the Toll Gate or Station unless the toll prescribed for such vehicle in Schedule I annexed to the Act has been paid to the Tax Collector and regular receipt obtained.

6. All payments under the Act shall be in Form H.T. 1. The receipt shall be filled up in triplicate, third copy of which shall be retained by the Toll Collector at Toll Gate or Station and second copy shall be sent by him to the Excise and Taxation Officer or Assistant Excise and Taxation Officer in charge of the district on every Monday following the week end and the original copy will be delivered to the payee, duly signed, in proof of payment.

7. The Driver or person-in-charge of the vehicle shall invariably show to the officer authorised by the Government on demand the receipt issued in token of having paid the tax.

8. *Maintenance of accounts and submission of returns.*—(1) The Tax Collector shall maintain at the Toll Gate or Station a daily collection register in Form H.T. 2 in which shall be recorded the particulars of every payment of tax or any other amount due or deposited under the Act.

(2) The toll collected at the Toll Gate or Station shall be deposited in the Treasury twice a week or earlier when the amount of tax collected exceeds one thousand rupees.

(3) Every Toll Collector shall send a statement to the Excise and Taxation Officer or Assistant Excise and Taxation Officer in charge of the district on every Monday following the week end in Form H.T. 3 of the amount credited in the Treasury under the Act and these rules during the preceding week. Excise and Taxation Officer/Assistant Excise and Taxation Officers will compile the statements and send the consolidated return to Excise and Taxation Commissioner, Himachal Pradesh every month in Form H.T. 4 immediately after the close of the month.

(4) Every Treasury Officer shall send to the Excise and Taxation Officer or Assistant Excise and Taxation Officer in charge of a district within the first week of each month, a statement of the amounts credited in the Treasury under the Act and these rules during the preceding month.

By order,  
M. M. SAHAI SIRIVASTAVA,  
Secretary.

FORM H.T. 1

Receipt in H.T. 1 under the Himachal Pradesh Tolls Act, 1970, at Toll  
Gate Station.....

1. Book number and Serial number of the receipt.....
2. Time and date of issue.....
3. Name of owner of the vehicle to whom issued.....
4. Amount of tax recovered in words and figures.....
5. Description of the vehicle and Registration number.....
6. Signature of the official on duty.....

Signature of Toll Gate Station Collector.

Form H.T. 2

Daily Collection register of Tolls Tax at ..... Toll Gate Collection Centre

1	2	Date					8	9	10	11	12
Serial No.	Registration No. of the vehicle	3	4	5	6	7	Total Progressive Amount deposited for the day previous	Total Progressive Amount deposited today	Progressive Balance in hand (Deduct column 10 from column 8)	Signature of officer in charge of Toll Gate/ Station	

Form H.T. 3

Weekly statement of the amount of Tolls Tax collected during the week ending ..... 197 ..... at Toll Gate, Barrier, .....

Number of vehicles		1	2	3	4	5	6	7
		i	ii	iii	iv	v	vi	vii
Motor Cycle/ Scooter	Motor Car or Jeep	Motor Car/Jeep with capacity upto 35 passengers	Lorry/Bus	Lorry/Bus with capacity upto 35 passengers	Lorry/Bus All capacity above 35 passengers			
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Form H.T. 4

Monthly statement of the amount of Tolls collected during the Month ..... 197 ..... at Toll Gates, Stations located in ..... district.

Number of vehicles						2	3	4	5	6
1	2	3	4	5	6	Tolls tax collected	Amount of penalty	Total collection during the month	Signature of L.T.O./ A.E.T.O.	Remarks
Motor Cycle/ Scooter	Motor Car or Jeep	Motor Car/Jeep with capacity upto 35 passengers	Lorry/Bus	Lorry/Bus with capacity upto 35 passengers	All capacity above 35 passengers					

Tolls tax collected ..... Amount of penalty ..... Total collection during the month ..... Signature of L.T.O./ A.E.T.O. Remarks

## EXCISE AND TAXATION DEPARTMENT NOTIFICATION

*Simla-2, the 26th March, 1971*

No. 21-2 70-E&T (Seect).—In exercise of the powers conferred by sub-rule (2) of rule 1 of the Himachal Pradesh Tolls Tax Rules, 1971, the Governor, Himachal Pradesh is pleased to direct that the Himachal Pradesh Tolls Tax Rules, 1971 notified under the Excise and Taxation Department notification of even number, dated the 22nd March, 1971 and published in Himachal Pradesh Raipatra dated the 26th March, 1971 shall come into force from 27th March, 1971.

H. R. MAHAJAN,  
Secretary

## FINANCE DEPARTMENT ORDER

*Simla-2, the 23rd March, 1971*

No. 3-281 70-Fin. (Bud).—Whereas the President of India in exercise of the powers conferred by sub-section (1) of section 33 of the State of Himachal Pradesh Act, 1970 (Act 53 of 1970) has, vide Government of India, Ministry of Finance (Department of Economic Affairs), Order No. F. 12 (10)-B 70, dated the 22nd January, 1971, authorized expenditure amounting to thirty-five crores, forty-six lakhs and seventy-one thousand rupees, from and out of the Consolidated Fund of the State of Himachal Pradesh towards defraying several charges which will come in course of payment during the period from 25-1-1971 to 31-3-1971, and

Now, therefore, in exercise of the powers vested in him under provision to sub-section (1) of section 33 of the State of Himachal Pradesh Act, 1970 (Act 53 of 1970), the Governor of Himachal Pradesh hereby authorizes that pending the sanction by the Legislative Assembly of the State of Himachal Pradesh further expenditure of sums not exceeding those specified in column 2 of the Schedule annexed hereto and amounting in aggregate to the sum of three crores, nine lakhs and fifty-two thousand rupees may be incurred from and out of the Consolidated Fund of the State of Himachal Pradesh towards defraying the several charges which will come in course of payment during the period from the 25th January, 1971 to the 31st March, 1971 in respect of the services and purposes specified in column 1 of the said Schedule.

## THE SCHEDULE

(1) Services and purposes	(2) Sums not exceeding		
	Voted	Charged	Total
Stamps .. .. .	3,000	—	Rs. 3,000
Interest on Debt and Other Obligations .. .. .	—	5,44,000	5,44,000
Parliament State Union Territory			

1		2	
Legislature .. ..	5,39,000	—	5,39,000
General Administration .. ..	62,40,000	1,63,000	64,03,000
Police .. ..	1,02,000	—	1,02,000
Electricity Schemes .. ..	92,07,000	—	92,07,000
Capital Outlay on Electricity Schemes .. ..	20,000	—	20,000
Public Works (Other Works) .. ..	64,20,000	—	64,20,000
Capital Outlay on Public Works .. ..	—	4,000	4,000
Road and Water Transport Schemes .. ..	37,81,000	—	37,81,000
Famine Relief .. ..	75,000	—	75,000
Miscellaneous .. ..	2,83,000	1,000	2,84,000
Capital Outlay on Industrial and Economic Development .. ..	16,08,000	—	16,08,000
Capital Outlay on Public Works (Communications) .. ..	—	37,000	37,000
Capital Outlay on Public Works (Other Works) .. ..	18,83,000	41,000	19,24,000
Inter-State Settlement .. ..	—	1,000	1,000
TOTAL .. ..	3,01,61,000	7,91,000	3,09,52,000

M. M. S. SRIVASTAVA,  
Secretary.